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CERTIFICATE OF MAILING

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E. R. Watt

Attorney for Applicant(s)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.	:	10/728,411	Confirmation No.: 9733
Applicant	:	Tai-Yan Kam	
Title	:	PISTON-TYPE PANEL-FORM LOUDSPEAKER	
Filed	:	December 5, 2003	
TC/A.U.	:	2643	
Examiner	:	Huyen D. Le	
Docket No.	:	3304.2.103	
Customer No.	:	21552	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of October 4, 2004. Reconsideration of the application is requested in view of the amendments and the remarks that follow. All claim cancellations and/or amendments are made without prejudice or disclaimer. Please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 8 of this paper.